

# HOUSE BILL No. 1220

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 14-19-10.3-2.

**Synopsis:** Recreational trail maintenance fund. Provides for an annual transfer from the state general fund to the recreational trail maintenance fund equal to 10% of the state sales tax collected on the first Saturday of June (National Trails Day).

**Effective:** Upon passage.

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**Friend, McMillin, Riecken,  
Karickhoff**

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January 13, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1220

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 14-19-10.3-2, AS ADDED BY P.L.219-2014,  
2 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 2. (a) The recreational trail maintenance fund  
4 is established for the purpose of receiving money from the sources  
5 listed in subsection (b) for ultimate distribution to responsible parties  
6 to defray the costs of maintaining recreational trails. The department  
7 shall administer the fund.  
8 (b) The fund consists of the following:  
9 (1) Appropriations by the general assembly.  
10 (2) Donations, gifts, and money received from any other source,  
11 including transfers from other funds or accounts.  
12 (3) Federal grants or other federal appropriations.  
13 (4) **Transfers made under subsection (c).**  
14 (c) **The auditor of state shall before July 30 of each year transfer**  
15 **to the fund from the state general fund an amount equal to the**



- 1 **result of:**  
2 **(1) ten percent (10%); multiplied by**  
3 **(2) the amount of state gross retail tax collected under**  
4 **IC 6-2.5 by retail merchants on the first Saturday of June**  
5 **(National Trails Day) of that year.**  
6 ~~(c)~~ **(d)** Expenses of administering the fund shall be paid from money  
7 in the fund.  
8 ~~(d)~~ **(e)** The treasurer of state shall invest the money in the fund not  
9 currently needed to meet the obligations of the fund in the same  
10 manner as other public money may be invested. Interest that accrues  
11 from these investments shall be deposited in the fund.  
12 ~~(e)~~ **(f)** Money in the fund at the end of a state fiscal year does not  
13 revert to the state general fund.  
14 **SECTION 2. An emergency is declared for this act.**

